

Exhibit B

**KLESTADT WINTERS JURELLER
SOUTHARD & STEVENS, LLP**

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*Attorneys for Sheila M. Gowan, in her capacity
as Plan Administrator for the Post-Confirmation
Chapter 11 Estate of Dreier LLP*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: :
 : Chapter 11
DREIER LLP, :
 : Case No. 08-15051 (DSJ)
 :
Debtor. :
-----X

CLOSING REPORT IN CHAPTER 11 CASE

To the best of my knowledge and belief, the following is a breakdown in this case:

FEES AND EXPENSES (from case inception):

Trustee, Trustee's Professionals, and Committee's Professionals:

Professional	Role	Total Fees Paid	Total Expenses Paid	Total Fees and Expenses Paid
Sheila M. Gowan	Chapter 11 Trustee	\$1,451,067.50	\$2,725.38	\$1,453,792.88
Diamond McCarthy LLP	Counsel to the Chapter 11 Trustee	\$11,019,303.95	\$298,434.81	\$11,317,738.76
Klestadt Winters Jureller Southard & Stevens, LLP	Counsel to the Creditors' Committee	\$2,150,837.00	\$44,166.53	\$2,195,003.53

Professional	Role	Total Fees Paid	Total Expenses Paid	Total Fees and Expenses Paid
Halperin Battaglia Raicht, LLP	Conflicts Counsel to the Creditors' Committee	\$76,645.50	\$308.61	\$76,954.11
Gerald B. Lefcourt, P.C.	Special Counsel to the Creditors' Committee	\$63,055.00	\$1,274.94	\$64,329.94
Development Specialists, Inc.	Financial Advisor to the Chapter 11 Trustee	\$1,730,007.00	\$115,689.96	\$1,845,696.96
Niehaus LLP	Special Litigation Counsel to the Creditors' Committee	\$229,300.06	\$16,790.43	\$246,090.49
Starr & Starr, PLLC	Special Litigation Counsel to the Creditors' Committee	\$265,616.88	\$8,377.54	\$273,994.42
Law Officer of Lawrence Blake Morris	Special Litigation Counsel to the Creditors' Committee	\$67,210.49	\$1,495.00	\$68,705.49
Dickstein Shapiro LLP	Special Trial Counsel	\$102,409.50	\$4,380.30	\$106,789.80
Reid Collins & Tsai LLP	Special Counsel	\$119,400.00	\$1,833.78	\$121,233.78
Constellation Investment Consulting Corp.	Special Litigation Advisor	\$268,329.15	\$2,313.52	\$270,642.67
BDO, USA, LLP	Special Litigation Advisor	\$339,499.50	\$486.93	\$339,986.43
GCG, Inc.	Administrative Agent	\$259,586.40	\$2,725.38	\$262,311.78
TOTAL FEES AND EXPENSES PAID:				\$18,643,271.04

Plan Administrator's Professionals:

Professional	Role	Total Fees and Expenses Paid
Sheila M. Gowan	Plan Administrator	\$734,806.44
Diamond McCarthy LLP	Counsel to the Plan Administrator	\$67,386.02

Professional	Role	Total Fees and Expenses Paid
Klestadt Winters Jureller Southard & Stevens, LLP	Counsel to the Plan Administrator	\$798,591.17
Freedman & Taitelman, LLP	Counsel to the Plan Administrator	\$13,903.05
Dickstein Shapiro LLP	Counsel to the Plan Administrator	\$454,697.16
Reid Collins & Tsai LLP	Counsel to the Plan Administrator	\$150,330.48
EisnerAmper LLP	Accountants to the Plan Administrator	\$175,831.19
The Garden City Group, Inc./Garden City Group, LLC	Administrative Agent to the Plan Administrator	\$412,189.56
Epiq Corporate Restructuring LLC	Administrative Agent to the Plan Administrator	\$27,758.89
Development Specialists, Inc.	Financial Advisor to the Plan Administrator	\$529,234.31
TOTAL FEES AND EXPENSES PAID:		\$3,364,234.31

Distribution to Holder of Allowed Class 1 Claim: \$450,000

Distribution to Holder of Allowed Class 2 Claim: \$3,350,069.91

Aggregate Distributions to Holders of Allowed Class 3 Claims: Approximately \$1.9 million

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Aggregate Distributions to Holders of Allowed Class 4 Claims: Approximately \$29 million

Dated: New York, New York
June 30, 2023

**KLESTADT WINTERS JURELLER
SOUTHARD & STEVENS, LLP**

By: /s/ Sean C. Southard

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